

Exhibit B

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

		X
	:	
In re	:	Chapter 11
	:	
Ezra Holdings Limited <i>et al.</i> , ¹	:	Case No. 17 – 22405 (RDD)
	:	
Debtors.	:	Jointly Administered
		X

CLOSING REPORT

To the best of my knowledge and belief, the following is a breakdown in this case. Fees and expenses of professionals in the above-captioned chapter 11 cases from the Petition Date² through and including the Effective Date have been paid. The final fee applications for the retained professionals were approved by the Court on February 15, 2019 [ECF No. 565].

FEES AND EXPENSES:

Fees and Expenses for Attorneys for the Debtors			
<u>Professional</u>	<u>Fees Incurred</u>	<u>Expenses Incurred</u>	<u>TOTAL</u>
Saul Ewing Arnstein & Lehr LLP	\$2,020,671.69	\$41,223.52	\$2,061,895.21
Drew & Napier LLC	\$669,472.28	\$16,420.50	\$685,892.78
Foxwood LLC	\$90,000.00	\$0.00	\$90,000.00
Fees and Expenses for Other Professionals			
Pricewaterhouse Coopers Advisory Services Pte Ltd	\$59,316.40	\$41.83	\$59,358.23
Prime Clerk LLC	\$50,174.70	\$52.00	\$50,226.70

¹ The Debtors in these chapter 11 cases, along with the last five characters of each Debtor's registration identification number, include: Ezra Holdings Ltd. (1411N); Ezra Marine Services Pte. Ltd. (7685G); and EMAS IT Solutions Pte. Ltd (5414W). The location of the Debtors' U.S. office is 75 South Broadway, Fourth Floor, Office Number 489, White Plains, NY 10601.

² Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the *Debtors' Modified First Amended Chapter 11 Plan* (the "**Plan**") [ECF No. 452].

DIVIDEND PAID/TO BE PAID: No Distributions were made pursuant to the Plan, other than with respect to Allowed Secured Claims and Allowed Administrative Claims, Professional Fee Claims, Priority Tax Claims and Priority non-Tax Claims. Pursuant to Article V.C(b) of the Plan, the Debtors' Representative, in consultation with the Independent Directors, determined to commence Judicial Management Proceedings without making further Distributions under the Plan.

FUTURE DIVIDENDS: Future dividends, if any, are unable to be determined at this time and will be determined in accordance with the Judicial Management Proceedings.

INITIAL DISTRIBUTION UNDER THE PLAN COMPLETED: As set forth above, pursuant to the Plan, no Distributions were made prior to the commencement of Judicial Management Proceedings.

OTHER / STEPS TAKEN TO IMPLEMENT THE PLAN: The Plan's treatment of Allowed Secured Claims has been completed by return of the collateral securing each respective Allowed Secured Claim. All Allowed Administrative Claims, Professional Fee Claims, Priority Tax Claims and Priority non-Tax Claims have been paid in full. All motions, contested matters and adversary proceedings have been resolved. The Judicial Management Proceedings have been commenced and the Singapore Court has appointed the Judicial Manager.

Dated: July 7, 2020

/s/ Allen Wilen
Allen Wilen, Debtors' Representative